

“(iii) engineering or architectural services performed in the United States for construction projects in the United States.”

Subsec. (c)(4)(B)(iii). Pub. L. 109-135, § 403(a)(6), added cl. (iii).

Subsec. (c)(4)(C), (D). Pub. L. 109-135, § 403(a)(7), added subpars. (C) and (D).

Subsec. (d)(1). Pub. L. 109-135, § 403(a)(8), reenacted heading without change and amended text generally. Prior to amendment, text consisted of subpars. (A) and (B) relating to general application of section to pass-thru entities and application of wage limitation.

Subsec. (d)(3). Pub. L. 109-135, § 403(a)(9), amended heading and text of par. (3) generally. Prior to amendment, text related to deductions allowed to patrons of agricultural and horticultural cooperatives.

Subsec. (d)(4)(B)(i). Pub. L. 109-135, § 403(a)(10), substituted “more than 50 percent” for “50 percent” and “at least 80 percent” for “80 percent”.

Subsec. (d)(6). Pub. L. 109-135, § 403(a)(11)(A), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “The deduction under this section shall be allowed for purposes of the tax imposed by section 55; except that for purposes of section 55, the deduction under subsection (a) shall be 9 percent of the lesser of—

“(A) qualified production activities income (determined without regard to part IV of subchapter A), or

“(B) alternative minimum taxable income (determined without regard to this section) for the taxable year.”

In the case of an individual, subparagraph (B) shall be applied by substituting ‘adjusted gross income’ for ‘alternative minimum taxable income’. For purposes of the preceding sentence, adjusted gross income shall be determined in the same manner as provided in paragraph (2).”

Subsec. (d)(7). Pub. L. 109-135, § 403(a)(12), added par. (7). Former par. (7) redesignated (8).

Subsec. (d)(8). Pub. L. 109-135, § 403(a)(12), (13), redesignated par. (7) as (8) and inserted before period at end “, including regulations which prevent more than 1 taxpayer from being allowed a deduction under this section with respect to any activity described in subsection (c)(4)(A)(i)”.

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-312, title VII, § 746(b), Dec. 17, 2010, 124 Stat. 3320, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2009.”

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-343, div. B, title IV, § 401(c), Oct. 3, 2008, 122 Stat. 3851, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2008.”

Pub. L. 110-343, div. C, title III, § 312(b), Oct. 3, 2008, 122 Stat. 3869, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2007.”

Amendment by section 502(c) of Pub. L. 110-343 applicable to taxable years beginning after Dec. 31, 2007, see section 502(e)(2) of Pub. L. 110-343, set out as a note under section 181 of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title IV, § 401(b), Dec. 20, 2006, 120 Stat. 2953, provided that: “The amendments made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 2005.”

Pub. L. 109-222, title V, § 514(c), May 17, 2006, 120 Stat. 367, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after the date of the enactment of this Act [May 17, 2006].”

EFFECTIVE DATE OF 2005 AMENDMENT

Amendments by Pub. L. 109-135 effective as if included in the provisions of the American Jobs Creation

Act of 2004, Pub. L. 108-357, to which they relate, see section 403(nn) of Pub. L. 109-135, set out as a note under section 26 of this title.

EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 31, 2004, subject to transition rule, see section 102(e) of Pub. L. 108-357, as amended, set out as an Effective Date of 2004 Amendments note under section 56 of this title.

PART VII—ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS

Sec.	
211.	Allowance of deductions.
212.	Expenses for production of income.
213.	Medical, dental, etc., expenses.
[214.]	Repealed.]
215.	Alimony, etc., payments.
216.	Deduction of taxes, interest, and business depreciation by cooperative housing corporation tenant-stockholder.
217.	Moving expenses.
[218.]	Repealed.]
219.	Retirement savings.
220.	Archer MSAs.
221.	Interest on education loans.
222.	Qualified tuition and related expenses.
223.	Health savings accounts.
224.	Cross reference.

AMENDMENT OF ANALYSIS

For termination of amendment by section 901 of Pub. L. 107-16, see Effective and Termination Dates of 2001 Amendment note set out under section 1 of this title.

AMENDMENTS

2003—Pub. L. 108-173, title XII, § 1201(j), Dec. 8, 2003, 117 Stat. 2479, added items 223 and 224 and struck out former item 223 “Cross reference”.

2001—Pub. L. 107-16, title IV, § 431(c)(4), title IX, § 901, June 7, 2001, 115 Stat. 68, 150, temporarily added items 222 and 223 and struck out former item 222 “Cross reference”.

2000—Pub. L. 106-554, § 1(a)(7) [title II, § 202(b)(9)], Dec. 21, 2000, 114 Stat. 2763, 2763A-629, substituted “Archer MSAs” for “Medical savings accounts” in item 220.

1997—Pub. L. 105-34, title II, § 202(d), Aug. 5, 1997, 111 Stat. 809, added items 221 and 222 and struck out former item 221 “Cross reference”.

1996—Pub. L. 104-191, title III, § 301(i), Aug. 21, 1996, 110 Stat. 2052, added items 220 and 221 and struck out former item 220 “Cross reference”.

1990—Pub. L. 101-508, title XI, § 11802(e)(3), Nov. 5, 1990, 104 Stat. 1388-530, added item 220 and struck out former items 220 “Jury duty pay remitted to employer” and 221 “Cross references”.

1988—Pub. L. 100-647, title VI, § 6007(c), Nov. 10, 1988, 102 Stat. 3687, added item 220 and redesignated former item 220 as 221.

1986—Pub. L. 99-514, title I, §§ 131(b)(3), 135(b)(2), title III, § 301(b)(5)(B), Oct. 22, 1986, 100 Stat. 2113, 2116, 2217, added item 220, struck out items 221 “Deduction for two-earner married couples” and 222 “Adoption expenses”, substituted “reference” for “references” in item 223, and struck out item 223 “Cross reference”.

1981—Pub. L. 97-34, title I, §§ 103(c)(3), 125(b), title III, § 311(h)(11), Aug. 13, 1981, 95 Stat. 188, 201, 282, repealed item 220 “Retirement savings for certain married individuals”, added items 221 and 222 and redesignated former item 221 as 223.

1978—Pub. L. 95-600, title I, § 113(a)(2)(A), Nov. 6, 1978, 92 Stat. 2778, struck out item 218 “Contributions to candidates for public office”.

1976—Pub. L. 94-455, title V, § 504(b)(2), Oct. 4, 1976, 90 Stat. 1565, struck out item 214 “Expenses for household and dependent care services necessary for gainful employment”.